

# Instructions for Form 5471

(Rev. December 2014)



Department of the Treasury  
Internal Revenue Service

(Use with the December 2012 revisions of Form 5471, and Schedules J, M, and O.)

## Information Return of U.S. Persons With Respect to Certain Foreign Corporations

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 5471, its schedules, and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form5471](http://www.irs.gov/form5471).

### Important Reminders

#### Extension of certain exceptions from subpart F rules.

- The Tax Increase Protection Act of 2014 extended the temporary exceptions for certain “active financing income” from subpart F foreign personal holding company income, foreign base company services income, and insurance income. The exceptions now apply to tax years of foreign corporations beginning after December 31, 1998, and before January 1, 2015, and to tax years of U.S. shareholders with or within which any such tax years of foreign corporations end. For more information, see the instructions for Worksheet A beginning on page 8.

- The Tax Increase Protection Act of 2014 extended the look-through rule of section 954(c)(6). The rule now applies to tax years of foreign corporations beginning after December 31, 2005, and before January 1, 2015, and to tax years of U.S. shareholders with or within which such tax years of the foreign corporations end. Continue to exclude the applicable types of income specified in section 954(c)(6) from Worksheet A, line 1a for the period specified in the previous sentence.

**Net investment income tax.** Certain U.S. shareholders filing Form 5471 may be subject to the net investment income tax on their income from controlled foreign corporations (CFCs). For details, see the Instructions for Form 8960, Net Investment Income Tax, and Regulations section 1.1411-10.

### General Instructions

#### Purpose of Form

Form 5471 is used by certain U.S. citizens and residents who are officers, directors,

or shareholders in certain foreign corporations. The form and schedules are used to satisfy the reporting requirements of sections 6038 and 6046, and the related regulations.

#### Who Must File

Generally, all U.S. persons described in *Categories of Filers* below must complete the schedules, statements, and/or other information requested in the chart, *Filing Requirements for Categories of Filers*, on page 2. Read the information for each category carefully to determine which schedules, statements, and/or information apply.

If the filer is described in more than one filing category, do not duplicate information. However, complete all items that apply. For example, if you are the sole owner of a controlled foreign corporation (CFC) (i.e., you are described in Categories 4 and 5), complete all four pages of Form 5471 and separate Schedules J and M.

**Note.** Complete a **separate** Form 5471 and all applicable schedules for **each** applicable foreign corporation.

#### When and Where To File

Attach Form 5471 to your income tax return (or, if applicable, partnership or exempt organization return) and file both by the due date (including extensions) for that return.

#### Categories of Filers

##### Category 1 Filer

This filing requirement has been repealed by section 413(c)(26) of the American Jobs Creation Act of 2004, which repealed section 6035.

##### Category 2 Filer

This includes a U.S. citizen or resident who is an officer or director of a foreign corporation in which a U.S. person (defined below) has acquired (in one or more transactions):

1. Stock which meets the 10% stock ownership requirement (described below) with respect to the foreign corporation or
2. An additional 10% or more (in value or voting power) of the outstanding stock of the foreign corporation.

A U.S. person has **acquired** stock in a foreign corporation when that person has an unqualified right to receive the stock, even though the stock is not actually issued. See Regulations section 1.6046-1(f)(1) for more details.

**Stock ownership requirement.** For purposes of Category 2 and Category 3, the stock ownership threshold is met if a U.S. person owns:

1. 10% or more of the total value of the foreign corporation's stock or
2. 10% or more of the total combined voting power of all classes of stock with voting rights.

**U.S. person.** For purposes of Category 2 and Category 3, a U.S. person is:

1. A citizen or resident of the United States,
2. A domestic partnership,
3. A domestic corporation, and
4. An estate or trust that is not a foreign estate or trust defined in section 7701(a)(31).

See Regulations section 1.6046-1(f)(3) for exceptions.

#### Category 3 Filer

This category includes:

- A U.S. person (defined above) who acquires stock in a foreign corporation which, when added to any stock owned on the date of acquisition, meets the 10% stock ownership requirement (described above) with respect to the foreign corporation;
- A U.S. person who acquires stock which, without regard to stock already owned on the date of acquisition, meets the 10% stock ownership requirement with respect to the foreign corporation;
- A person who is treated as a U.S. shareholder under section 953(c) with respect to the foreign corporation;
- A person who becomes a U.S. person while meeting the 10% stock ownership requirement with respect to the foreign corporation; or
- A U.S. person who disposes of sufficient stock in the foreign corporation to reduce his or her interest to less than the stock ownership requirement.

For more information, see section 6046 and Regulations section 1.6046-1.

## Category 4 Filer

This includes a U.S. person who had control (defined below) of a foreign corporation for an uninterrupted period of at least 30 days during the annual accounting period of the foreign corporation.

**U.S. person.** For purposes of Category 4, a U.S. person is:

1. A citizen or resident of the United States;
2. A nonresident alien for whom an election is in effect under section 6013(g) to be treated as a resident of the United States;
3. An individual for whom an election is in effect under section 6013(h), relating to nonresident aliens who become residents of the United States during the tax year and are married at the close of the tax year to a citizen or resident of the United States;
4. A domestic partnership;
5. A domestic corporation; and
6. An estate or trust that is not a foreign estate or trust defined in section 7701(a)(31).

See Regulations section 1.6038-2(d) for exceptions.

**Control.** A U.S. person has control of a foreign corporation if, at any time during that person's tax year, it owns stock possessing:

1. More than 50% of the total combined voting power of all classes of

stock of the foreign corporation entitled to vote or

2. More than 50% of the total value of shares of all classes of stock of the foreign corporation.

A person in control of a corporation that, in turn, owns more than 50% of the combined voting power, or the value, of all classes of stock of another corporation is also treated as being in control of such other corporation.

**Example.** Corporation A owns 51% of the voting stock in Corporation B. Corporation B owns 51% of the voting stock in Corporation C. Corporation C owns 51% of the voting stock in Corporation D. Therefore, Corporation D is controlled by Corporation A.

For more details on "control," see Regulations sections 1.6038-2(b) and (c).

## Category 5 Filer

This includes a U.S. shareholder who owns stock in a foreign corporation that is a CFC for an uninterrupted period of 30 days or more during any tax year of the foreign corporation, and who owned that stock on the last day of that year.

**U.S. shareholder.** For purposes of Category 5, a U.S. shareholder is a U.S. person who:

1. Owns (directly, indirectly, or constructively, within the meaning of sections 958(a) and (b)) 10% or more of the total combined voting power of all classes of voting stock of a CFC or

2. Owns (either directly or indirectly, within the meaning of section 958(a)) any stock of a CFC (as defined in sections 953(c)(1)(B) and 957(b)) that is also a captive insurance company.

**U.S. person.** For purposes of Category 5, a U.S. person is:

1. A citizen or resident of the United States,
2. A domestic partnership,
3. A domestic corporation, and
4. An estate or trust that is not a foreign estate or trust defined in section 7701(a)(31).

See section 957(c) for exceptions.

**CFC.** A CFC is a foreign corporation that has U.S. shareholders that own (directly, indirectly, or constructively, within the meaning of sections 958(a) and (b)) on any day of the tax year of the foreign corporation, more than 50% of:

1. The total combined voting power of all classes of its voting stock or
2. The total value of the stock of the corporation.

## Exceptions From Filing

### Multiple filers of same information.

One person may file Form 5471 and the applicable schedules for other persons who have the same filing requirements. If you and one or more other persons are required to furnish information for the same foreign corporation for the same period, a joint information return that contains the required information may be filed with your tax return or with the tax return of any one of the other persons. For example, a U.S. person described in Category 5 may file a joint Form 5471 with a Category 4 or another Category 5 filer. However, for Category 3 filers, the required information may only be filed by another person having an equal or greater interest (measured in terms of value or voting power of the stock of the foreign corporation).

The person that files Form 5471 must complete Item D on page 1 of the form. All persons identified in Item D must attach a statement to their income tax return that includes the information described in the instructions for Item D.

**Domestic corporations.** Shareholders are not required to file the information checked in the chart on this page for a foreign insurance company that has elected (under section 953(d)) to be treated as a domestic corporation and has filed a U.S. income tax return for its tax year under that provision. See Rev. Proc. 2003-47, 2003-28 I.R.B. 55, for procedural rules regarding the election under section 953(d).

## Filing Requirements for Categories of Filers

Required Information*	Category of Filer				
	1	2	3	4	5
The identifying information on page 1 of Form 5471 above Schedule A, see <b>Specific Instructions</b>		✓	✓	✓	✓
Schedule A			✓	✓	
Schedule B			✓	✓	
Schedules C, E, and F			✓	✓	
Schedule G		✓	✓	✓	✓
Schedule H				✓	✓
Schedule I				✓	✓
Separate Schedule J				✓	✓
Separate Schedule M				✓	
Separate Schedule O, Part I		✓			
Separate Schedule O, Part II			✓		

\*See also Additional Filing Requirements on page 3.

**Members of consolidated groups.** A Category 4 filer is not required to file Form 5471 for a corporation defined in section 1504(d) that files a consolidated return for the tax year.

**Constructive owners.**

• A U.S. person described in Category 3, 4, or 5 does not have to file Form 5471 if all of the following conditions are met:

1. The U.S. person does not own a direct interest in the foreign corporation,
2. The U.S. person is required to furnish the information requested solely because of constructive ownership (as determined under Regulations section 1.958-2, 1.6038-2(c), or 1.6046-1(i)) from another U.S. person, **and**
3. The U.S. person through which the indirect shareholder constructively owns an interest in the foreign corporation files Form 5471 to report all of the required information.

No statement is required to be attached to tax returns for persons claiming the constructive ownership exception.

• A Category 2 filer does not have to file Form 5471 if:

1. Immediately after a reportable stock acquisition, three or fewer U.S. persons own 95% or more in value of the outstanding stock of the foreign corporation and the U.S. person making the acquisition files a return for the acquisition as a Category 3 filer **or**

2. The U.S. person(s) for which the Category 2 filer is required to file Form 5471 does not directly own an interest in the foreign corporation but is required to furnish the information solely because of constructive stock ownership from a U.S. person and the person from whom the stock ownership is attributed furnishes all of the required information.

• A Category 4 or 5 filer does not have to file Form 5471 if the shareholder:

1. Does not own a direct or indirect interest in the foreign corporation and
2. Is required to file Form 5471 solely because of constructive ownership from a nonresident alien.

## Additional Filing Requirements

**Category 3 filers.** Category 3 filers must attach a statement that includes:

1. The amount and type of any indebtedness the foreign corporation has with the related persons described in Regulations section 1.6046-1(b)(11) and
2. The name, address, identifying number, and number of shares subscribed to by each subscriber to the foreign corporation's stock.

**Foreign sales corporations (FSCs).**

• Category 2 and Category 3 filers who are shareholders, officers, and directors of a FSC (as defined in section 922, as in effect before its repeal) must file Form 5471 and separate Schedule O to report changes in the ownership of the FSC.

• Category 4 and 5 filers are not subject to the subpart F rules for:

1. Exempt foreign trade income,
2. Deductions that are apportioned or allocated to exempt foreign trade income,
3. Nonexempt foreign trade income (other than section 923(a)(2) nonexempt income, within the meaning of section 927(d)(6), as in effect before its repeal), and
4. Any deductions that are apportioned or allocated to the nonexempt foreign trade income described above.

• Category 4 and 5 filers are subject to the subpart F rules for:

1. All other types of FSC income (including section 923(a)(2) nonexempt income within the meaning of section 927(d)(6), as in effect before its repeal),
2. Investment income and carrying charges (as defined in sections 927(c) and 927(d)(1), as in effect before their repeal), and
3. All other FSC income that is not foreign trade income or investment income or carrying charges.

• Category 4 and 5 filers are not required to file a Form 5471 (in order to satisfy the requirements of section 6038) if the FSC has filed a Form 1120-FSC. See Temporary Regulations section 1.921-1T(b)(3). However, these filers may be required to file Form 5471 if they are subject to the subpart F rules with respect to certain types of FSC income (see above).

**Section 338 election.** If a section 338 election is made with respect to a qualified stock purchase of a foreign target corporation for which a Form 5471 must be filed:

- A purchaser (or its U.S. shareholder) must attach a copy of Form 8883, Asset Allocation Statement Under Section 338, to the first Form 5471 for the new foreign target corporation. See the Instructions for Form 8883 for details.
- A seller (or its U.S. shareholder) must attach a copy of Form 8883 to the last Form 5471 for the old foreign target corporation.

**Reportable transaction disclosure statement.** If a U.S. shareholder of a CFC is considered to have participated in a reportable transaction under the rules of Regulations section 1.6011-4(c)(3)(i)(G), the shareholder is required to disclose

information for each reportable transaction. Form 8886, Reportable Transaction Disclosure Statement, must be filed for each tax year indicated in Regulations section 1.6011-4(c)(3)(i)(G). The following are reportable transactions.

1. Any listed transaction, which is a transaction that is the same as or substantially similar to one of the types of transactions that the IRS has determined to be a tax avoidance transaction and identified by notice, regulation, or other published guidance as a listed transaction.

2. Any transaction offered under conditions of confidentiality for which the corporation (or a related party) paid an advisor a fee of at least \$250,000.

3. Certain transactions for which the corporation (or a related party) has contractual protection against disallowance of the tax benefits.

4. Certain transactions resulting in a loss of at least \$10 million in any single year or \$20 million in any combination of years.

5. Any transaction identified by the IRS by notice, regulation, or other published guidance as a "transaction of interest." See Notice 2009-55, 2009-31 I.R.B. 170.

For more information, see Regulations section 1.6011-4. Also see the Instructions for Form 8886.

**Penalties.** The U.S. shareholder may have to pay a penalty if it is required to disclose a reportable transaction under section 6011 and fails to properly complete and file Form 8886. Penalties may also apply under section 6707A if the U.S. shareholder fails to file Form 8886 with its income tax return, fails to provide a copy of Form 8886 to the Office of Tax Shelter Analysis (OTSA), or files a form that fails to include all the information required (or includes incorrect information). Other penalties, such as an accuracy-related penalty under section 6662A, may also apply. See the Instructions for Form 8886 for details on these and other penalties.

**Reportable transactions by material advisors.** Material advisors to any reportable transaction must disclose certain information about the reportable transaction by filing Form 8918, Material Advisor Disclosure Statement, with the IRS. For details, see the Instructions for Form 8918.

**Reporting other foreign financial assets.** If you have other foreign financial assets, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. However, you are not required to report any items otherwise reported on Form 5471 on that form. See

the Instructions for Form 8938 for more information.

## Penalties

### Failure to file information required by section 6038(a) (Form 5471 and Schedule M).

- A \$10,000 penalty is imposed for each annual accounting period of each foreign corporation for failure to furnish the required information within the time prescribed. If the information is not filed within 90 days after the IRS has mailed a notice of the failure to the U.S. person, an additional \$10,000 penalty (per foreign corporation) is charged for each 30-day period, or fraction thereof, during which the failure continues after the 90-day period has expired. The additional penalty is limited to a maximum of \$50,000 for each failure.
- Any person who fails to file or report all of the information required within the time prescribed will be subject to a reduction of 10% of the foreign taxes available for credit under sections 901, 902, and 960. If the failure continues 90 days or more after the date the IRS mails notice of the failure to the U.S. person, an additional 5% reduction is made for each 3-month period, or fraction thereof, during which the failure continues after the 90-day period has expired. See section 6038(c) (2) for limits on the amount of this penalty.

**Failure to file information required by section 6046 and the related regulations (Form 5471 and Schedule O).** Any person who fails to file or report all of the information requested by section 6046 is subject to a \$10,000 penalty for each such failure for each reportable transaction. If the failure continues for more than 90 days after the date the IRS mails notice of the failure, an additional \$10,000 penalty will apply for each 30-day period or fraction thereof during which the failure continues after the 90-day period has expired. The additional penalty is limited to a maximum of \$50,000.

**Criminal penalties.** Criminal penalties under sections 7203, 7206, and 7207 may apply for failure to file the information required by sections 6038 and 6046.

**Note.** Any person required to file Form 5471 and Schedule J, M, or O who agrees to have another person file the form and schedules for him or her may be subject to the above penalties if the other person does not file a correct and proper form and schedule.

**Section 6662(j).** Penalties may be imposed for undisclosed foreign financial asset understatements. No penalty will be imposed with respect to any portion of an underpayment if the taxpayer can

demonstrate that the failure to comply was due to reasonable cause with respect to such portion of the underpayment and the taxpayer acted in good faith with respect to such portion of the underpayment. See sections 6662(j) and 6664(c) for additional information.

## Other Reporting Requirements

**Reporting exchange rates on Form 5471.** When translating amounts from functional currency to U.S. dollars, you must use the method specified in these instructions. For example, when translating amounts to be reported on Schedule E, you generally must use the average exchange rate as defined in section 986(a). But, regardless of the specific method required, all exchange rates must be reported using a “divide-by convention” rounded to at least four places. That is, the exchange rate must be reported in terms of the amount by which the functional currency amount must be divided in order to reflect an equivalent amount of U.S. dollars. As such, the exchange rate must be reported as the units of foreign currency that equal one U.S. dollar, rounded to at least four places. **Do not** report the exchange rate as the number of U.S. dollars that equal one unit of foreign currency.

**Note.** You must round the result to more than four places if failure to do so would materially distort the exchange rate or the equivalent amount of U.S. dollars.

**Example.** During its annual accounting period, the foreign corporation paid income taxes of 30,255,400 Yen to Japan. The Schedule E instructions specify that the foreign corporation must translate these amounts into U.S. dollars at the average exchange rate for the tax year to which the tax relates in accordance with the rules of section 986(a). The average exchange rate is 118.5050 Japanese Yen to 1 U.S. dollar (0.00843846) U.S. dollars to 1 Japanese Yen. The foreign corporation divides 30,255,400 Yen by 118.5050 to determine the U.S. dollar amount to enter in column (d) of Schedule E. Line 2 of Schedule E is to be completed as follows: Enter “Japan” in column (a), “30,255,400” in column (b), “118.5050” in column (c), and “255,309” in column (d).

### Computer-Generated Form 5471 and Schedules

A computer-generated Form 5471 and its schedules may be filed if they conform to and do not deviate from the official form and schedules. Generally, all computer-generated forms must receive prior approval from the IRS and are subject to an annual review.

Requests for approval may be submitted electronically to [substituteforms@irs.gov](mailto:substituteforms@irs.gov), or requests may be mailed to: Internal Revenue Service, Attention: Substitute Forms Program, SE:W:CAR:MP:T:T:SP, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224.

**Important.** Be sure to attach the approval letter to Form 5471.

Every year, the IRS issues a revenue procedure to provide guidance for filers of computer-generated forms. In addition, every year the IRS issues Pub. 1167, General Rules and Specifications For Substitute Forms and Schedules, which reprints the most recent applicable revenue procedure. Pub. 1167 is available on the IRS website at [www.irs.gov/Forms-&-Pubs](http://www.irs.gov/Forms-&-Pubs).

### Dormant Foreign Corporations

Rev. Proc. 92-70, 1992-2 C.B. 435, provides a summary filing procedure for filing Form 5471 for a dormant foreign corporation (defined in sec. 3 of Rev. Proc. 92-70). This summary filing procedure will satisfy the reporting requirements of sections 6038 and 6046.

If you elect the summary procedure, complete only page 1 of Form 5471 for each dormant foreign corporation as follows:

- The top margin of the summary return must be labeled “Filed Pursuant to Rev. Proc. 92-70 for Dormant Foreign Corporation.”
- Include filer information such as name and address, Items A through C, and tax year.
- Include corporate information such as the dormant corporation's annual accounting period (below the title of the form) and Items 1a, 1b, 1c, and 1d. For more information, see Rev. Proc. 92-70.

File this summary return in the manner described in *When and Where To File*, earlier.

### Treaty-Based Return Positions

You are generally required to file Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), to disclose a return position that any treaty of the United States (such as an income tax treaty, an estate and gift tax treaty, or a friendship, commerce, and navigation treaty):

- Overrides or modifies any provision of the Internal Revenue Code and
- Causes, or potentially causes, a reduction of any tax incurred at any time.

See Form 8833 for exceptions.

Failure to make a required disclosure may result in a \$1,000 penalty (\$10,000 for a C corporation). See section 6712.

## Section 362(e)(2)(C) Elections

The transferor and transferee in certain section 351 transactions may make a joint election under section 362(e)(2)(C) to limit the transferor's basis in the stock received instead of the transferee's basis in the transferred property. The election is made by a statement as provided in Notice 2005-70, 2005-41 I.R.B. 694, and regulations under section 362(e)(2).



*Do not attach the statement described above to Form 5471.*

## Section 108(i) Elections

The controlling domestic shareholder(s) of a CFC may make the election under section 108(i) to defer recognizing discharge of indebtedness income in certain situations. The election is made by a statement as provided in Rev. Proc. 2009-37, 2009-36 I.R.B. 309.



*Do not attach the statement described above to Form 5471.*

## Corrections to Form 5471

If you file a Form 5471 that you later determine is incomplete or incorrect, file a corrected Form 5471 with an amended tax return, using the amended return instructions for the return with which you originally filed Form 5471. Write "corrected" at the top of the form and attach a statement identifying the changes.

## Specific Instructions

**Important.** If the information required in a given section exceeds the space provided within that section, **do not** write "see attached" in the section and then attach all of the information on additional sheets. Instead, complete all entry spaces in the section and attach the remaining information on additional sheets. The additional sheets must conform with the IRS version of that section.

## Identifying Information

### Annual Accounting Period

Enter, in the space provided below the title of Form 5471, the annual accounting period of the foreign corporation for which you are furnishing information. Except for information contained on Schedule O, report information for the tax year of the foreign corporation that ends with or within your tax year. When filing Schedule O, report acquisitions, dispositions, and organizations or reorganizations that occurred during your tax year.

**Specified foreign corporation.** The annual accounting period of a specified foreign corporation is generally required to

be the tax year of the corporation's majority U.S. shareholder. If there is more than one majority shareholder, the required tax year will be the tax year that results in the least aggregate deferral of income to all U.S. shareholders of the foreign corporation.

A specified foreign corporation is any foreign corporation:

1. That is treated as a CFC under subpart F and
2. In which more than 50% of the total voting power or value of all classes of stock of the corporation is treated as owned by a U.S. shareholder.

For more information, see section 898 and Rev. Procs. 2002-37, 2002-22 I.R.B. 1030, and 2002-39, 2002-22 I.R.B. 1046, as modified by Notice 2002-72, 2002-46 I.R.B. 843.

## Name Change

If the name of either the person filing the return or the corporation whose activities are being reported changed within the past 3 years, show the prior name(s) in parentheses after the current name.

## Address

Include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and the U.S. person has a P.O. box, show the box number instead.

**Foreign address.** Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code, if any. Do not abbreviate the country name.

## Item A—Identifying Number

The identifying number of an individual is his or her social security number (SSN). The identifying number of all others is their employer identification number (EIN). If a U.S. corporation that owns stock in a foreign corporation is a member of a consolidated group, list the common parent as the person filing the return and enter its EIN in Item A.

## Item B—Category of Filer

Complete Item B to indicate the category or categories that describe the person filing this return. If more than one category applies, check all boxes that apply.

## Item C—Percentage of Voting Stock Owned

Enter the total percentage of the foreign corporation's voting stock you owned directly, indirectly, or constructively at the end of the corporation's annual accounting period.

## Item D—Person(s) on Whose Behalf This Information Return Is Filed

The person that files the required information on behalf of other persons must complete Item D. See *Multiple filers of same information*, earlier. Identify only the direct owners in Item D who are also members of the consolidated group; constructive owners who are also members of the consolidated group are not required to be listed. In addition, a separate Schedule I must be filed for each person described in Category 4 or 5.

Except for members of the filer's consolidated return group, all persons identified in Item D must attach a statement to their tax returns that includes the following information:

- A statement that their filing requirements have been or will be satisfied;
- The name, address, and identifying number of the return with which the information was or will be filed; and
- The IRS Service Center where the return was or will be filed. If the return was or will be filed electronically, enter "e-file."

## Item 1b(2)—Reference ID Number

A reference ID number (defined below) is required on line 1b(2) only in cases where no EIN was entered on line 1b(1) for the foreign corporation. However, filers are permitted to enter both an EIN on line 1b(1) and a reference ID number on line 1b(2). If applicable, enter the reference ID number you have assigned to the foreign corporation identified on line 1a.

A "reference ID number" is a number established by or on behalf of the U.S. person identified at the top of page 1 of the form that is assigned to a foreign corporation with respect to which Form 5471 reporting is required. These numbers are used to uniquely identify the foreign corporation in order to keep track of the corporation from tax year to tax year.

The reference ID number must meet the requirements set forth below.

**Note.** Because reference ID numbers are established by or on behalf of the U.S. person filing Form 5471, there is no need to apply to the IRS to request a reference ID number or for permission to use these numbers.

**Note.** The reference ID number assigned to a foreign corporation on Form 5471 generally has relevance only on Form 5471, its schedules, and any other form that is attached to or associated with Form 5471, and should generally not be used

with respect to that foreign corporation on any other IRS forms. However, the foreign corporation's reference ID number should also be entered on Form 8858 if the foreign corporation is listed as a tax owner of a foreign disregarded entity (FDE) on Form 8858. See the instructions for Form 8858, line 3c(2) for more information.

**Requirements.** The reference ID number that is entered in item 1b(2) must be alphanumeric (defined later) and no special characters or spaces are permitted. The length of a given reference ID number is limited to 50 characters.

The same reference ID number must be used consistently from tax year to tax year with respect to a given foreign corporation. If for any reason a reference ID number falls out of use (for example, the foreign corporation no longer exists due to disposition or liquidation), the reference ID number used for that foreign corporation cannot be used again for another foreign corporation for purposes of Form 5471 reporting.

For these purposes, the term "alphanumeric" means the entry can be alphabetical, numeric, or any combination of the two.

There are some situations that warrant correlation of a new reference ID number with a previous reference ID number when assigning a new reference ID number to a foreign corporation. For example:

- In the case of a merger or acquisition, a Form 5471 filer must use a reference ID number which correlates the previous reference ID number with the new reference ID number assigned to the foreign corporation.

- In the case of an entity classification election that is made on behalf of a foreign corporation on Form 8832, Regulations section 301.6109-1(b)(2)(v) requires the foreign corporation to have an EIN for this election. For the first year that Form 5471 is filed after an entity classification election is made on behalf of the foreign corporation on Form 8832, the new EIN must be entered on line 1b(1) of Form 5471 and the old reference ID number must be entered on line 1b(2). In subsequent years, the Form 5471 filer may continue to enter both the EIN on line 1b(1) and the reference ID number on line 1b(2), but must enter at least the EIN on line 1b(1).

You must correlate the reference ID numbers as follows: New reference ID number [space] Old reference ID number. If there is more than one old reference ID number, you must enter a space between each such number. As indicated above, the length of a given reference ID number is limited to 50 characters and each number must be alphanumeric and no special characters are permitted.

**Note.** This correlation requirement applies only to the first year the new reference ID number is used.

## Items 1f and 1g—Principal Business Activity

Enter the principal business activity code number and the description of the activity from the list at the end of these instructions.

## Item 1h—Functional Currency

Enter the foreign corporation's functional currency. Regulations sections 1.6038-2(h) and 1.6046-1(g) require that certain amounts be reported in U.S. dollars and/or in the foreign corporation's functional currency. The specific instructions for the affected schedules state these requirements.

Special rules apply for foreign corporations that use the U.S. dollar approximate separate transactions method of accounting (DASTM) under Regulations section 1.985-3. See the instructions for Schedule C and Schedule H.

## Schedule B

Category 3 and 4 filers must complete Schedule B for U.S. persons that owned (at any time during the annual accounting period), directly or indirectly through foreign entities, 10% or more in value or voting power of any class of the corporation's outstanding stock.

**Column (e).** Enter each shareholder's allocable percentage of the foreign corporation's subpart F income.

## Schedule C

If the foreign corporation uses the U.S. dollar approximate separate transactions method of accounting (DASTM) under Regulations section 1.985-3, the functional currency column should reflect local hyperinflationary currency amounts computed in accordance with U.S. Generally Accepted Accounting Principles (GAAP). The U.S. dollar column should reflect such amounts translated into dollars under U.S. GAAP translation rules. Differences between this U.S. dollar GAAP column and the U.S. dollar income or loss figured for tax purposes under Regulations section 1.985-3(c) should be accounted for on Schedule H. See *Schedule H, Special rules for DASTM*, below.

**Line 19.** The terms "extraordinary items" and "prior period adjustments" have the same meaning given to them by U.S. GAAP (see Opinion No. 30 of the Accounting Principles Board and Statement No. 16 of the Financial Accounting Standards Board).

**Line 20.** Enter the income, war profits, and excess profits taxes deducted in accordance with U.S. GAAP.

**Important.** Differences between this functional currency amount and the amount of taxes that reduce U.S. earnings and profits (E&P) should be accounted for on line 2g of Schedule H.

## Schedule E

List income, war profits, and excess profits taxes paid or accrued to the United States and to any foreign country or U.S. possession for the annual accounting period. Report these amounts in column (b) in the local currency in which the taxes are payable. Translate these amounts into U.S. dollars at the average exchange rate for the tax year to which the tax relates unless one of the exceptions below applies. See section 986(a).

**Exceptions.** If one of the following exceptions applies, use the exchange rate in effect on the date you paid the tax.

1. The tax is paid before the beginning of the year to which the tax relates.
2. For tax years beginning after December 31, 2004, there is an election in effect under section 986(a)(1)(D) to translate foreign taxes attributable to the CFC using the exchange rate in effect on the date of payment.

Enter the exchange rate used in column (c). Report the exchange rate using the "divide-by convention" specified under *Reporting Exchange Rates on Form 5471*, earlier. Enter the translated dollar amount in column (d).

## Schedule F

If the foreign corporation uses DASTM, the tax balance sheet on Schedule F should be prepared and translated into U.S. dollars according to Regulations section 1.985-3(d), rather than U.S. GAAP.

## Schedule G

### Question 1

If the foreign corporation owned at least a 10% interest, directly or indirectly, in any foreign partnership, attach a statement listing the following information for each foreign partnership:

1. Name and EIN (if any) of the foreign partnership;
2. Identify which, if any, of the following forms the foreign partnership filed for its tax year ending with or within the corporation's tax year: Form 1042, 1065 or 1065-B, or 8804;
3. Name of the tax matters partner (if any); and

4. Beginning and ending dates of the foreign partnership's tax year.

### Question 3

Check the "Yes" box if the foreign corporation is the tax owner of a foreign disregarded entity (FDE). The "tax owner" of an FDE is the person that is treated as owning the assets and liabilities of the FDE for purposes of U.S. income tax law.

If the foreign corporation is the tax owner of an FDE and you are a Category 4 or 5 filer of Form 5471, you are required to attach Form 8858 to Form 5471.

If the foreign corporation is the tax owner of an FDE and you are not a Category 4 or 5 filer of Form 5471, you must attach the statement described below in lieu of Form 8858.

**Statement in lieu of Form 8858.** This statement must list the name of the FDE, country under whose laws the FDE was organized, and EIN (if any) of the FDE.

### Schedule H

Use Schedule H to report the foreign corporation's current earnings and profits (E&P) for U.S. tax purposes. Enter the amounts on lines 1 through 5c in functional currency.

**Special rules for DASTM.** If the foreign corporation uses DASTM, enter on line 1 the dollar GAAP income or (loss) from line 21 of Schedule C. Enter on lines 2a through 4 the adjustments made in figuring current E&P for U.S. tax purposes. Report these amounts in U.S. dollars. Enter on line 5b the DASTM gain or loss figured under Regulations section 1.985-3(d).

**Lines 2a through 2h.** Certain adjustments (required by Regulations sections 1.964-1(b) and (c)) must be made to the foreign corporation's line 1 net book income or (loss) to determine its current E&P. These adjustments may include both positive and negative adjustments to conform the foreign book income to U.S. GAAP and to U.S. tax accounting principles. If the foreign corporation's books are maintained in functional currency in accordance with U.S. GAAP, enter on line 1 the functional currency GAAP income or (loss) from line 21 of Schedule C, rather than starting with foreign book income, and show GAAP-to-tax adjustments on lines 2a through 2h.

**Lines 2b and 2c.** Generally, depreciation, depletion, and amortization allowances must be based on the historical cost of the underlying asset, and depreciation must be figured according to section 167. However, if 20% or more of the foreign corporation's gross income is from U.S. sources, depreciation must be

figured on a straight line basis according to Regulations section 1.312-15.

**Line 2f.** Inventories must be taken into account according to the rules of sections 471 (incorporating the provisions of section 263A) and 472 and the related regulations.

**Line 2g.** See the instructions for Schedule C, line 20, above.

**Line 2h.** Enter the net amount of any additional adjustments not included on lines 2a through 2g. List these additional adjustments on a separate statement. Attach this statement to Form 5471.

**Line 5b.** DASTM gain or (loss), reflecting unrealized exchange gain or loss, should be entered on line 5b only for foreign corporations that use DASTM.

**Line 5d.** Enter the line 5c functional currency amount translated into U.S. dollars at the average exchange rate for the foreign corporation's tax year. See section 989(b). Report the exchange rate using the "divide-by convention" specified under *Reporting Exchange Rates on Form 5471*, earlier. If the foreign corporation uses DASTM, enter on line 5d the same amount entered on line 5c.

**Blocked income.** The E&P of the foreign corporation, as reflected on Schedule H, must not be reduced by all or any part of such E&P that could not have been distributed by the foreign corporation due to currency or other restrictions or limitations imposed under the laws of any foreign country.

### Schedule I

Use Schedule I to report in U.S. dollars the U.S. shareholder's pro rata share of income from the foreign corporation reportable under subpart F and other income realized from a corporate distribution.

**Note.** A separate Schedule I must be filed by each Category 4 or 5 U.S. shareholder for whom reporting is furnished on this Form 5471.

#### Line 1

**Subpart F income.** Generally, the income of a foreign corporation with U.S. shareholders is not taxed to those U.S. shareholders until the income is repatriated to the United States (e.g., through the payment of dividends to the U.S. shareholders or in the form of gain on the disposition of the U.S. shareholders' stock in the foreign corporation). However, this deferral of U.S. tax is not available to U.S. shareholders of CFCs with certain types of income, including subpart F income. For more information, see sections 951 and 952.

Use Worksheet A, later, to compute the U.S. shareholder's pro rata share of subpart F income of the CFC. Subpart F income includes the following:

- Adjusted net foreign base company income (lines 1 through 19);
- Adjusted net insurance income (line 20);
- Adjusted net related person insurance income (line 21);
- International boycott income (line 22);
- Illegal bribes, kickbacks, and other payments (line 23); and
- Income from a country described in section 952(a)(5) (line 24).

**Important.** If the subpart F income of any CFC for any tax year was reduced because of the current E&P limitation (see the instructions for line 29 of Worksheet A, later), any excess of the E&P of the CFC for any subsequent tax year over the subpart F income of the CFC for the tax year must be recharacterized as subpart F income.

#### Lines 2 Through 4

Other amounts not eligible for deferral that are reported on Schedule I include:

- Earnings invested in U.S. property (Worksheet B);
- Amounts withdrawn from qualified investments in less developed countries and amounts withdrawn from qualified investments in foreign base company shipping operations (Worksheet C); and
- Amounts withdrawn from investment in export trade assets (Worksheet D).

#### Line 5

Enter the factoring income (as defined in section 864(d)(1)) if no subpart F income is reported on line 1a, Worksheet A, because of the operation of the de minimis rule (see lines 1a, 9, and 11 of Worksheet A and the related instructions).

#### Line 6

Add lines 1 through 5. Enter the result here and on your tax return. For a corporate U.S. shareholder, enter the result on Form 1120, Schedule C, line 14, or on the comparable line of other corporate tax returns. For a noncorporate U.S. shareholder, enter the result on Form 1040, line 21 (Other Income), or on the comparable line of other noncorporate tax returns.

#### Line 7

Enter the dividends you received from the foreign corporation that were not previously taxed under subpart F in the current year or in any prior year.

#### Line 8

If previously taxed E&P described in section 959(a) or (b) was distributed, enter the amount of foreign currency gain or (loss) on the distribution, computed under

section 986(c). See Notice 88-71, 1988-2 C.B. 374, for rules for computing section 986(c) gain or (loss).

For a corporate U.S. shareholder, include the gain or (loss) as “other income” on line 10 of Form 1120, or on the comparable line of other corporate tax returns. For a noncorporate U.S. shareholder, include the result as “other income” on line 21 of Form 1040, or on the comparable line of other noncorporate tax returns.

Certain current year deficits of a member of the same chain of corporations may be considered in determining subpart F income. See section 952(c)(1)(C).

## Worksheet A

### Foreign base company income.

Foreign base company income generally does not include:

- Foreign base company shipping income as defined in former section 954(f).
- Foreign personal holding company income derived in the active conduct of a banking, finance or similar business (section 954(h)).
- Exempt insurance income under section 953(e) and certain investment income of a qualifying insurance company or a qualifying insurance branch (section 953(a)(2) and 954(i)).
- Certain income derived in the ordinary course of business of a securities dealer (section 954(c)(2)(C)(1)).

**Line 1a. Do not** include the following:

- Interest from conducting a banking business that is “export financing interest” (section 904(d)(2)(G));
- Rents and royalties from actively conducting a trade or business received from a person other than a “related person” (as defined in section 954(d)(3)); and
- Dividends, interest, rent or royalty income from related corporate payors described in sections 954(c)(3) or (6). However, see section 964(e) for an exception to section 954(c)(3).

Interest income includes factoring income arising when a person acquires a trade or service receivable (directly or indirectly) from a related person. The income is treated as interest on a loan to the obligor under section 864(d)(1) and is generally not eligible for the de minimis, export financing, and related party exceptions to the inclusion of subpart F income. Also, a trade or service receivable acquired or treated as acquired by a CFC from a related U.S. person is considered an investment in U.S. property for purposes of section 956 (Worksheet B) if the obligor is a U.S. person.

**Line 1b.** Enter the excess of gains over losses from the sale or exchange of:

- Property that produces the type of income reportable on line 1a.
- An interest in a trust, partnership, or REMIC. However, see the instructions for line 1i for an exception that provides for look-through treatment for certain sales of partnership interests.
- Property that does not produce any income.

**Do not** include:

- Income, gain, deduction, or loss from any transaction (including a hedging transaction) and transactions involving physical settlement of a regular dealer in property, forward contracts, option contracts, and similar financial instruments (section 954(c)(2)(C)).
- Gains and losses from the sale or exchange of any property that, in the hands of the CFC, is property described in section 1221(a)(1).

**Line 1c.** Enter the excess of gains over losses from transactions (including futures, forward, and similar transactions) in any commodities. See section 954(c)(1)(C) for exceptions. See section 954(c)(5) for a definition and special rules relating to commodity transactions.

**Line 1d.** Enter the excess of foreign currency gains over foreign currency losses from section 988 transactions. An exception applies to transactions directly related to the business needs of a CFC.

**Line 1e.** Enter any income equivalent to interest, including income from commitment fees (or similar amounts) for loans actually made.

**Line 1f.** Include net income from notional principal contracts (except a contract entered into to hedge inventory property).

**Line 1g.** Include payments in lieu of dividends that are made as required under section 1058.

**Line 1h.** Enter amounts received:

- Under a contract under which the corporation is to furnish personal services if (a) some person other than the corporation has a right to designate (by name or by description) the individual who is to perform the services or (b) the individual who is to perform the services is designated (by name or by description) in the contract, and
- From the sale or other disposition of such a contract.

**Note.** The above rules apply with respect to amounts received for services under a particular contract only if at some time during the tax year 25% or more in value of the outstanding stock of the corporation is owned, directly or indirectly, by or for the individual who has performed, is to perform, or may be designated (by name or by description) as the one to perform, such services.

**Line 1i.** For tax years beginning after December 31, 2004, in the case of any sale by a CFC of an interest in a partnership with respect to which the CFC is a 25% owner (defined below), such CFC is treated for purposes of computing its foreign personal holding company income as selling the proportionate share of the assets of the partnership attributable to such interest. Thus, the sale of a partnership interest by a CFC that meets the ownership threshold constitutes subpart F income only to the extent that a proportionate sale of the underlying partnership assets attributable to the partnership interest would constitute subpart F income. Do not report these amounts on line 1b. Instead, report them on new line 1i.

**25% owner.** For purposes of these rules, a 25% shareholder is a CFC that owns directly 25% or more of the capital or profits interest in a partnership. For purposes of the preceding sentence, if a CFC is a shareholder or partner of a corporation or partnership, the CFC is treated as owning directly its proportionate share of any such capital or profits interest held directly or indirectly by such corporation or partnership. If a CFC is treated as owning a capital or profits interest in a partnership under constructive ownership rules similar to the rules of section 958(b), the CFC shall be treated as owning such interest directly or indirectly for purposes of this definition.

**Line 11. De minimis rule.** If the sum of foreign base company income (determined without regard to section 954(b)(5)) and gross insurance income (as defined in section 954(b)(3)(C)) for the tax year is **less than** the smaller of 5% of gross income for income tax purposes, or \$1 million, then no portion of the gross income for the tax year is treated as foreign base company income or insurance income. In this case, enter zero on line 11 and skip lines 12 through 21. Otherwise, go to line 12.

**Line 12. Full inclusion rule.** If the sum of foreign base company income (determined without regard to section 954(b)(5)) and gross insurance income for the tax year exceeds 70% of gross income for income tax purposes, the entire gross income for the tax year must (subject to the high tax exception described below, the section 952(b) exclusion, and the deductions to be taken into account under section 954(b)(5)) be treated as foreign base company income or insurance income, whichever is appropriate. In this case, enter total gross income (for income tax purposes) on line 12. Otherwise, enter zero.

**Lines 14g, 15d, 16d, 18d, 20d, and 21d. Exception for certain income subject**



**Worksheet A—Foreign Base Company Income and Insurance Income and Summary of U.S. Shareholder’s Pro Rata Share of Subpart F Income of a CFC** (See instructions beginning on page 8.)

Enter the amounts on lines 1a through 38a in functional currency.

<b>1</b>	<b>Gross foreign personal holding company income:</b>			
<b>a</b>	Dividends, interest, royalties, rents, and annuities (section 954(c)(1)(A) (excluding amounts described in sections 954(c)(2), (3), and (6)). . . .	<b>1a</b>		
<b>b</b>	Excess of gains over losses from certain property transactions (section 954(c)(1)(B)). . . . .	<b>1b</b>		
<b>c</b>	Excess of gains over losses from commodity transactions (section 954(c)(1)(C))	<b>1c</b>		
<b>d</b>	Excess of foreign currency gains over foreign currency losses (section 954(c)(1)(D))	<b>1d</b>		
<b>e</b>	Income equivalent to interest (section 954(c)(1)(E)). . . . .	<b>1e</b>		
<b>f</b>	Net income from a notional principal contract (section 954(c)(1)(F)) . . . . .	<b>1f</b>		
<b>g</b>	Payments in lieu of dividends (section 954(c)(1)(G)) . . . . .	<b>1g</b>		
<b>h</b>	Certain amounts received for services under personal service contracts (see section 954(c)(1)(H)) . . . . .	<b>1h</b>		
<b>i</b>	Certain amounts from sales of partnership interests to which the look-through rule of section 954(c)(4) applies . . . . .	<b>1i</b>		
<b>2</b>	Gross foreign personal holding company income. Add lines 1a through 1i. . . . .		<b>2</b>	
<b>3</b>	Gross foreign base company sales income (see section 954(d)) . . . . .		<b>3</b>	
<b>4</b>	Gross foreign base company services income (see section 954(e)) . . . . .		<b>4</b>	
<b>5</b>	Gross foreign base company oil-related income (see section 954(g)) after application of section 954(b)(6) . . . . .		<b>5</b>	
<b>6</b>	Gross foreign base company income. Add lines 2 through 5 . . . . .		<b>6</b>	
<b>7</b>	Gross insurance income (see sections 953 and 954(b)(3)(C) and the instructions for lines 20 and 21). . . . .		<b>7</b>	
<b>8</b>	Gross foreign base company income and gross insurance income. Add lines 6 and 7. . . . .		<b>8</b>	
<b>9</b>	Enter 5% of total gross income (as computed for income tax purposes) . . . . .		<b>9</b>	
<b>10</b>	Enter 70% of total gross income (as computed for income tax purposes) . . . . .		<b>10</b>	
<b>11</b>	If line 8 is less than line 9 and less than \$1 million, enter -0- on this line and skip lines 12 through 21		<b>11</b>	
<b>12</b>	If line 8 is more than line 10, enter total gross income (as computed for income tax purposes). . . . .		<b>12</b>	
<b>13</b>	<b>Total adjusted gross foreign base company income and insurance income</b> (enter the greater of line 8 or line 12) . . . . .		<b>13</b>	
<b>14</b>	<b>Adjusted net foreign personal holding company income:</b>			
<b>a</b>	Enter amount from line 2 . . . . .	<b>14a</b>		
<b>b</b>	Expenses directly related to amount on line 2 . . . . .	<b>14b</b>		
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>		
<b>d</b>	Related person interest expense (see section 954(b)(5)) . . . . .	<b>14d</b>		
<b>e</b>	Other expenses allocated and apportioned to the amount on line 2 under section 954(b)(5) . . . . .	<b>14e</b>		
<b>f</b>	Net foreign personal holding company income. Subtract the sum of lines 14d and 14e from line 14c . . . . .	<b>14f</b>		
<b>g</b>	Net foreign personal holding company income excluded under high-tax exception . . . . .	<b>14g</b>		
<b>h</b>	Subtract line 14g from line 14f . . . . .		<b>14h</b>	
<b>15</b>	<b>Adjusted net foreign base company sales income:</b>			
<b>a</b>	Enter amount from line 3 . . . . .	<b>15a</b>		
<b>b</b>	Expenses allocated and apportioned to the amount on line 3 under section 954(b)(5) . . . . .	<b>15b</b>		
<b>c</b>	Net foreign base company sales income. Subtract line 15b from line 15a	<b>15c</b>		
<b>d</b>	Net foreign base company sales income excluded under high-tax exception.	<b>15d</b>		
<b>e</b>	Subtract line 15d from line 15c . . . . .		<b>15e</b>	
<b>16</b>	<b>Adjusted net foreign base company services income:</b>			
<b>a</b>	Enter amount from line 4 . . . . .	<b>16a</b>		
<b>b</b>	Expenses allocated and apportioned to line 4 under section 954(b)(5)	<b>16b</b>		
<b>c</b>	Net foreign base company services income. Subtract line 16b from line 16a . . . . .	<b>16c</b>		
<b>d</b>	Net foreign base company services income excluded under high-tax exception	<b>16d</b>		
<b>e</b>	Subtract line 16d from line 16c . . . . .		<b>16e</b>	

**Worksheet A (continued)** (See instructions.)

<b>17</b>	<b>Adjusted net foreign base company oil-related income:</b>		
a	Enter amount from line 5 . . . . .	17a	
b	Expenses allocated and apportioned to line 5 under section 954(b)(5) . . . . .	17b	
c	Subtract line 17b from line 17a . . . . .		17c
<b>18</b>	<b>Adjusted net full inclusion foreign base company income:</b>		
a	Enter the excess, if any, of line 12 over line 8 . . . . .	18a	
b	Expenses allocated and apportioned under section 954(b)(5) . . . . .	18b	
c	Net full inclusion foreign base company income. Subtract line 18b from line 18a . . . . .	18c	
d	Net full inclusion foreign base company income excluded under high-tax exception . . . . .	18d	
e	Subtract line 18d from line 18c . . . . .		18e
<b>19</b>	<b>Adjusted net foreign base company income.</b> Add lines 14h, 15e, 16e, 17c, and 18e . . . . .		<b>19</b>
<b>20</b>	<b>Adjusted net insurance income</b> (other than related person insurance income):		
a	Enter amount from line 7 (other than related person insurance income). . . . .	20a	
b	Expenses allocated and apportioned to the amount from line 7 under section 953 . . . . .	20b	
c	Net insurance income. Subtract line 20b from line 20a . . . . .	20c	
d	Net insurance income excluded under high-tax exception . . . . .	20d	
e	Subtract line 20d from line 20c . . . . .		20e
<b>21</b>	<b>Adjusted net related person insurance income:</b>		
a	Enter amount from line 7 that is related person insurance income . . . . .	21a	
b	Expenses allocated and apportioned to related person insurance income under section 953. . . . .	21b	
c	Net related person insurance income. Subtract line 21b from line 21a . . . . .	21c	
d	Net related person insurance income excluded under high-tax exception . . . . .	21d	
e	Subtract line 21d from line 21c . . . . .		21e
<b>22</b>	International boycott income (section 952(a)(3)) . . . . .		<b>22</b>
<b>23</b>	Illegal bribes, kickbacks, and other payments (section 952(a)(4)) . . . . .		<b>23</b>
<b>24</b>	Income described in section 952(a)(5) (see instructions) . . . . .		<b>24</b>
<b>25</b>	Subpart F income before application of sections 952(b) and (c) and section 959(b). Add lines 19, 20e, 21e, and 22 through 24 . . . . .		<b>25</b>
<b>26</b>	Enter portion of line 25 that is U.S. source income effectively connected with a U.S. trade or business (section 952(b)) . . . . .	26	
<b>27</b>	Exclusions under section 959(b) . . . . .	27	
<b>28</b>	Total subpart F income. Subtract the sum of lines 26 and 27 from line 25 . . . . .		<b>28</b>
<b>29</b>	Current E&P . . . . .		<b>29</b>
<b>30</b>	Enter the smaller of line 28 or line 29 . . . . .		<b>30</b>
<b>31</b>	Shareholder's pro rata share of line 30 . . . . .	31	
<b>32</b>	Shareholder's pro rata share of export trade income . . . . .	32	
<b>33</b>	Subtract line 32 from line 31 . . . . .	33	
<b>34</b>	Divide the number of days in the tax year that the corporation was a CFC by the number of days in the tax year and multiply the result by line 33 . . . . .	34	
<b>35</b>	Dividends paid to any other person with respect to your stock during the tax year . . . . .	35	
<b>36</b>	Divide the number of days in the tax year you did not own such stock by the number of days in the tax year and multiply the result by line 33 . . . . .	36	
<b>37</b>	Enter the smaller of line 35 or line 36 . . . . .	37	
<b>38a</b>	<b>Shareholder's pro rata share of subpart F income.</b> Subtract line 37 from line 34 . . . . .		<b>38a</b>
b	Translate the amount on line 38a from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on line 1, Schedule I . . . . .		<b>38b</b>

**to high foreign taxes.** Foreign base company income and insurance income does not include any item of income received by a CFC if the taxpayer establishes that such income was subject to an effective rate of income tax imposed by a foreign country that is greater than 90% of the maximum rate of tax specified in section 11. This rule does not apply to foreign base company oil-related income. For more information, see section 954(b)(4) and Regulations section 1.954-1(d)(1).

**Line 20. Adjusted net insurance income.** In determining a shareholder's pro rata share of the subpart F income of a CFC, insurance income is any income:

- That is attributable to the issuing (or reinsuring) of any insurance or annuity contract:
  1. For property in, liability from an activity in, or for the lives or health of residents of a country other than the country under the laws of which the CFC is created or organized or
  2. For risks not described in 1 above, resulting from any arrangement in which another corporation receives a substantially equal amount of premiums or other consideration for issuing (or reinsuring) a contract described in 1 above.
- That would, subject to the modifications provided in sections 953(b)(1) and 953(b)(2), be taxed under subchapter L (insurance company tax) if such income were income of a domestic insurance company.

**Line 21. Adjusted net related person insurance income.** In determining a shareholder's pro rata share of the subpart F income of a CFC, related person insurance income is any insurance income (within the meaning of section 953(a)) attributable to a policy of insurance or reinsurance for which the person insured (directly or indirectly) is a U.S. shareholder (as defined in section 953(c)(1)(A)) in a CFC, or a related person (as defined in section 953(c)(6)) to such a shareholder. In such case, the pro rata share referred to above is to be determined under the rules of section 953(c)(5).

**Exceptions.** The above definition does not apply to any foreign corporation if:

- At all times during the foreign corporation's tax year, less than 20% of the total combined voting power of all classes of stock of the corporation entitled to vote, and less than 20% of the total value of the corporation, is owned (directly or indirectly under the principles of section 883(c)(4)) by persons who are (directly or indirectly) insured under any policy of insurance or reinsurance issued by the corporation or who are related persons to any such person;

- The related person insurance income (determined on a gross basis) of the corporation for the tax year is less than 20% of its insurance income for the tax year determined without regard to the provisions of section 953(a)(1) that limit insurance income to income from countries other than the country in which the corporation was created or organized; or

• The corporation:

1. Elects to treat its related person insurance income for the tax year as income effectively connected with the conduct of a trade or business in the United States;
2. Elects to waive all treaty benefits (other than from section 884) for related person insurance income; and
3. Meets any requirement the IRS may prescribe to ensure that any tax on such income is paid.

This election will not be effective if the corporation was a disqualified corporation (as defined in section 953(c)(3)(E)) for the tax year for which the election was made or for any prior tax year beginning after 1986. See section 953(c)(3)(D) for special rules for this election.

**Mutual life insurance companies.** The related person insurance income rules also apply to mutual life insurance companies under regulations prescribed by the Secretary. For these purposes, policyholders must be treated as shareholders.

**Line 22. International boycott income.** If a CFC or a member of a controlled group (within the meaning of section 993(a)(3)) that includes the CFC has operations in, or related to, a country (or with the government, a company, or a national of a country) that requires participation in or cooperation with an international boycott as a condition of doing business within such country or with the government, company, or national of that country, a portion of the CFC's income is included in subpart F income. The amount included is determined by multiplying the CFC's income (other than income included under section 951 and U.S. source effectively connected business income described in section 952(b)) by the international boycott factor. This factor is a fraction determined on Schedule A (Form 5713).

**Special rule.** If the shareholder of a CFC can clearly demonstrate that the income earned for the tax year is from specific operations, then, instead of applying the international boycott factor, the addition to subpart F income is the amount specifically from the operations in which there was participation in or cooperation with an international boycott. See Schedule B (Form 5713).

**Line 23. Illegal bribes, kickbacks, and other payments.** Enter the total of any illegal bribes, kickbacks, or other payments (within the meaning of section 162(c)) paid by or on behalf of the corporation, directly or indirectly, to an official, employee, or agent of a government.

**Line 24. Income described in section 952(a)(5).** The income of a CFC derived from any foreign country during any period during which section 901(j) applies to such foreign country will be deemed to be income to the U.S. shareholders of such CFC. As of the date these instructions were revised, section 901(j) applied to: Cuba, Iran, North Korea, Sudan, and Syria.

**Line 26. Exclusion of U.S. income.** Subpart F income does not include any U.S. source income (which, for these purposes, includes all carrying charges and all interest, dividends, royalties, and other investment income received or accrued by a FSC) that is effectively connected with a CFC's conduct of a trade or business in the United States unless that item is exempt from taxation (or is subject to a reduced rate of tax) pursuant to a treaty obligation of the United States or the Code.

**Line 29. Current E&P.** A CFC's subpart F income is limited to its current year E&P, computed under the special rule of section 952(c)(3). The amount included in the gross income of a U.S. shareholder of a CFC under section 951(a)(1)(A)(i) for any tax year and attributable to a qualified activity must be reduced by the shareholder's pro rata share of any qualified deficit (see section 952(c)(1)(B)).

## Worksheet B

Use Worksheet B (on page 12) to determine a U.S. shareholder's pro rata share of earnings of a CFC invested in U.S. property that is subject to tax. Only earnings of a CFC not distributed or otherwise previously taxed are subject to these rules. Thus, the amount of previously **untaxed** earnings limits the section 956 inclusion. A CFC's investment in U.S. property in excess of this limit will not be included in the taxable income of the CFC's U.S. shareholders. The balances in the previously taxed accounts of prior section 956 inclusions (see section 959(c)(1)(A)) and current or prior subpart F inclusions (see section 959(c)(2)) reduce what would otherwise be the current section 956 inclusion.

**Note.** The previously taxed accounts should be adjusted to reflect any reclassification of subpart F inclusions that reduced prior section 956 or 956A inclusions (see section 959(a)(2) and Schedule J).

**Worksheet B—U.S. Shareholder's Pro Rata Share of Earnings of a CFC Invested in U.S. Property**

Enter the amounts on lines 1 through 16 in functional currency.

1	Amount of U.S. property (as defined in sections 956(c) and (d)) held (directly or indirectly) by the CFC as of the close of:		
a	The first quarter of the tax year . . . . .	1a	
b	The second quarter of the tax year . . . . .	1b	
c	The third quarter of the tax year . . . . .	1c	
d	The fourth quarter of the tax year . . . . .	1d	
2	Number of quarter-ends the foreign corporation was a CFC during the tax year. . . . . ▶		2
3	Average amount of U.S. property held (directly or indirectly) by the CFC as of the close of each quarter of the tax year. (Add lines 1a through 1d. Divide this amount by the number on line 2.)		3
4	U.S. shareholder's pro rata share of the amount on line 3 . . . . .		4
5	U.S. shareholder's earnings and profits described in section 959(c)(1)(A) after reductions (if any) for current year distributions . . . . .		5
6	Subtract line 5 from line 4. . . . .		6
7	Applicable earnings:		
a	Current earnings and profits . . . . .	7a	
b	Line 7a plus accumulated earnings and profits. . . . .	7b	
8	Enter the greater of line 7a or line 7b . . . . .		8
9	Distributions made by the CFC during the tax year . . . . .		9
10	Subtract line 9 from line 8. . . . .		10
11	Earnings and profits described in section 959(c)(1) . . . . .		11
12	Subtract line 11 from line 10 . . . . .		12
13	U.S. shareholder's pro rata share of the amount on line 12. . . . .		13
14	U.S. shareholder's earnings invested in U.S. property. (Enter the smaller of line 6 or line 13) . . . . .		14
15	Amount on line 14 that is excluded from the U.S. shareholder's gross income under section 959(a)(2)		15
16	Subtract line 15 from line 14 . . . . .		16
17	Translate the amount on line 16 from functional currency to U.S. dollars at the year-end spot rate (as provided in section 989(b)). Enter the result here and on line 2 of Schedule I. . . . .		17

Distributions are also taken into account before the section 956 inclusion is determined. Distributions generally are treated as coming first from (and thus reducing the balances of) the previously taxed accounts. Thus, the U.S. shareholders must:

1. Compute the current subpart F inclusion (potentially increasing that previously taxed account);
2. Take into account current distributions (potentially reducing the previously taxed and untaxed accounts); and
3. Compute the current section 956 inclusion (potentially increasing or reclassifying the previously taxed accounts).

**U.S. property** is measured on a quarterly average basis. For purposes of Worksheet B, the amount taken into account with respect to U.S. property generally is its adjusted basis for earnings and profits purposes, reduced by any liability the property is subject to. See sections 956(c) and (d) and regulations under section 956 to determine whether the CFC is treated as holding U.S. property. The amount of U.S. property held (directly or indirectly) by the CFC does not include any item that was acquired by the foreign corporation before it became a CFC, except for the property

acquired before the foreign corporation became a CFC that exceeds the applicable earnings (as defined in section 956(b)) accumulated during periods before it became a CFC.

If the foreign corporation **ceases to be a CFC** during the tax year:

- The determination of the U.S. shareholder's pro rata share will be made based upon the stock owned (within the meaning of section 958(a)) by the U.S. shareholder on the last day during the tax year in which the foreign corporation was a CFC;
- The CFC's U.S. property for the taxable year will be determined only by taking into account quarters ending on or before such last day (and investments in U.S. property as of the close of subsequent quarters should be recorded as zero on line 1); and
- In determining applicable earnings, current earnings and profits will include only earnings and profits that are allocable (on a pro rata basis) to the part of the year during which the foreign corporation was a CFC.

**Schedule J**

Use Schedule J to report accumulated E&P, in functional currency, computed under sections 964(a) and 986(b).

**Reference ID number.** Use the reference ID number shown on Form 5471, line 1b(2).

**Column (a)**

Use column (a) to report the opening balance, current year additions and subtractions, and the closing balance in the foreign corporation's post-1986 undistributed earnings pool.

**Note.** Line 3 (E&P as of the close of the tax year, before actual or deemed distributions during the year) is the denominator of the deemed-paid credit fraction under section 902(c)(1) used for foreign tax credit purposes.

**Column (b)**

Use column (b) to report the aggregate amount of the foreign corporation's pre-1987 section 964(a) E&P accumulated since 1962 and not previously distributed or deemed distributed. These amounts are figured in U.S. dollars using the rules of Regulations sections 1.964-1(a) through (e), translated into the foreign corporation's functional currency according to Notice 88-70, 1988-2 C.B. 369.

**Column (c)**

Use column (c) to report the running balance of the foreign corporation's previously taxed earnings and profits

**Worksheet C—U.S. Shareholder's Pro Rata Share of Previously Excluded Subpart F Income of a CFC Withdrawn From Qualified Investments in Less Developed Countries and From Qualified Investments in Foreign Base Company Shipping Operations**

Enter the amounts on lines 1 through 6a in functional currency.

1	Decrease in qualified investments in less developed countries (see Regulations section 1.955-1(b)(1)) and foreign base company shipping operations (see Regulations section 1.955A-1(b)(1)). . . . .		<b>1</b>
2	Limitation (see Regulations section 1.955-1(b)(2)):		
	a Enter the sum of E&P for the tax year and E&P accumulated for prior tax years beginning after 1962 . . . . .	<b>2a</b>	
	b Enter the sum of amounts invested in less developed countries or foreign base company shipping operations and excluded from foreign base company income for all prior tax years, minus the sum of such amounts withdrawn for such years (see Regulations section 1.955-1(b)(2)(i)). . . . .	<b>2b</b>	
3	Enter the smaller of line 2a or line 2b . . . . .		<b>3</b>
4	Previously excluded subpart F income withdrawn for the tax year (enter the smaller of line 1 or line 3). . . . .		<b>4</b>
5	U.S. shareholder's pro rata share of line 4 (see Regulations section 1.955-1(c)) . . . . .		<b>5</b>
6a	Divide the number of days in the tax year that the foreign corporation was a CFC by the number of days in the tax year and multiply the result by line 5 . . . . .		<b>6a</b>
	b Translate the amount on line 6a from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on line 3, Schedule I . . . . .		<b>6b</b>

**Worksheet D—U.S. Shareholder's Pro Rata Share of Previously Excluded Export Trade Income of a CFC Withdrawn From Investment in Export Trade Assets**

Enter the amounts on lines 1 through 7a in functional currency.

1	Decrease in investments of the CFC in export trade assets (see Regulations section 1.970-1(d)(3))		<b>1</b>
2	U.S. shareholder's pro rata share of line 1 . . . . .		<b>2</b>
3	U.S. shareholder's pro rata share of the sum of E&P of the CFC for the tax year and E&P accumulated for prior tax years beginning after 1962 (see Regulations section 1.970-1(c)(2)(ii)) .		<b>3</b>
4	Limitation under section 970(b) (see Regulations section 1.970-1(c)(2)(i)):		
	a U.S. shareholder's pro rata share of the sum of the amounts by which the CFC's subpart F income for prior tax years was reduced under section 970(a) . . . . .	<b>4a</b>	
	b U.S. shareholder's pro rata share of the sum of the amounts that were not included in subpart F income of the CFC for prior tax years because of Regulations section 1.972-1 . . . . .	<b>4b</b>	
	c Add lines 4a and 4b. . . . .	<b>4c</b>	
	d U.S. shareholder's pro rata share of the sum of the amounts that were previously included in his or her gross income for prior tax years under section 951(a)(1)(A)(ii) because of section 970(b) . . . . .	<b>4d</b>	
5	Subtract line 4d from line 4c . . . . .		<b>5</b>
6	Enter the smallest of line 2, 3, or 5 . . . . .		<b>6</b>
7a	Divide the number of days in the tax year that the foreign corporation was a CFC by the number of days in the tax year and multiply the result by line 6 . . . . .		<b>7a</b>
	b Translate the amount on line 7a from functional currency to U.S. dollars at the average exchange rate. See section 989(b). Enter the result here and on line 4, Schedule I . . . . .		<b>7b</b>

(PTI), or section 964(a) E&P accumulated since 1962 that have resulted in deemed inclusions under subpart F. Pre-1987 U.S. dollar PTI should be translated into the foreign corporation's functional currency using the rules of Notice 88-70 and added to post-1986 amounts in the appropriate PTI category.

- Include in column (c)(i) PTI attributable to, or reclassified as, investments in U.S. property (section 959(c)(1)(A) amounts).
- Include in column (c)(ii) PTI attributable to, or reclassified as, earnings invested in excess passive assets (section 959(c)(1)(B) amounts) accumulated in tax years of foreign corporations beginning after September 30, 1993, and before January 1, 1997.

- Include in column (c)(iii) PTI attributable to subpart F income net of any reclassifications (section 959(c)(2) amounts).

**Column (d)**

Use column (d) to report the opening and closing balance of the foreign corporation's accumulated E&P. This amount is the sum of post-1986

undistributed earnings, pre-1987 section 964(a) E&P not previously taxed, and PTI.

**Line 1.** Enter the balances for each column at the beginning of the tax year. If there is a difference between last year's ending balance on Schedule J, line 7, and this year's beginning balance on Schedule J, line 1, attach an explanation.

## Schedule M

Every U.S. person described in Category 4 must file Schedule M to report the transactions that occurred during the foreign corporation's annual accounting period ending with or within the U.S. person's tax year.

If a U.S. corporation that owns stock in a foreign corporation is a member of a consolidated group, list the common parent as the U.S. person filing Schedule M.

**Important.** In translating the amounts from functional currency to U.S. dollars, use the average exchange rate for the foreign corporation's tax year. See section 989(b). Report the exchange rate in the entry space provided at the top of Schedule M using the "divide-by convention" specified under *Reporting Exchange Rates on Form 5471*, earlier.

**Reference ID number.** Use the reference ID number shown on Form 5471, line 1b(2).

**Lines 4 and 16.** Report on these lines platform contribution transaction payments received and paid by the foreign corporation (without giving effect to any netting of payments due and owed). See Regulations section 1.482-7(b)(1)(ii). The corporation is required to complete both lines only if the corporation provides a platform contribution to other controlled participants and is required to make platform contribution transaction payments to other controlled participants that provide a platform contribution to other controlled cost sharing arrangement participants.

**Lines 5 and 17.** Report on these lines cost sharing transaction payments received and paid by the foreign corporation (without giving effect to any netting of payments due and owed). See Regulations section 1.482-7(1)(i). The corporation is required to complete line 5 only if the corporation itself incurred intangible development costs. If the corporation does not itself incur intangible development costs, then it should only report cost sharing transaction payments made on line 17.

**Lines 9 and 21.** Report on these lines dividends received and paid by the foreign corporation not previously taxed under subpart F in the current year or in any prior year.

**Lines 25 and 26.** Report on these lines the largest outstanding balances during the year of gross amounts borrowed from, and gross amounts loaned to, the related parties described in columns (b) through (f). Do not enter aggregate cash flows, year-end loan balances, average balances, or net balances. Do not include open account balances resulting from sales and purchases reported under other items listed on Schedule M that arise and are collected in full in the ordinary course of business.

**Accrued payments and receipts.** A corporation that uses an accrual method of accounting must use accrued payments and accrued receipts for purposes of computing the total amount to enter on each line of Schedule M.

## Schedule O

Schedule O is used to report the organization or reorganization of a foreign corporation and the acquisition or disposition of its stock.

Every U.S. citizen or resident described in Category 2 must complete Part I. Every U.S. person described in Category 3 must complete Part II.

See Regulations section 1.6046-1(i) for rules on determining when U.S. persons constructively own stock of a foreign corporation and therefore are subject to the section 6046 filing requirements.

**Reference ID number.** Use the reference ID number shown on Form 5471, line 1b(2).

### Part I

**Column (d).** Enter the date the shareholder first acquired 10% or more (in value or voting power) of the outstanding stock of the foreign corporation.

**Column (e).** Enter the date the shareholder acquired (whether in one or more transactions) an additional 10% or more (in value or voting power) of the outstanding stock of the foreign corporation.

### Part II

#### Section A—General Shareholder Information

If the shareholder's latest tax return was filed electronically, enter "e-filed" in column (b)(3) instead of a service center.

#### Section C—Acquisition of Stock

Section C is completed by shareholders who are completing Schedule O because they have acquired sufficient stock in a foreign corporation. If the shareholder acquired the stock in more than one transaction, use a separate line to report each transaction.

**Column (d).** Enter the method of acquisition (e.g., purchase, gift, bequest, trade).

**Column (e)(2).** Enter the number of shares acquired indirectly (within the meaning of section 958(a)(2)) by the shareholder listed in column (a).

**Column (e)(3).** Enter the number of shares constructively owned (within the meaning of section 958(b)) by the shareholder listed in column (a).

#### Section D—Disposition of Stock

Section D must be completed by shareholders who dispose of their interest (in whole or in part) in a foreign corporation.

**Column (d).** Enter the method of disposition (e.g., sale, bequest, gift, trade).

**Example.** In 1996, Mr. Jackson, a U.S. citizen, purchased 10,000 shares of common stock of foreign corporation X. The purchase represented 10% ownership of the foreign corporation.

On July 1, 2014, Mr. Jackson made a gift of 5,000 shares of foreign corporation X to his son, John. Because Mr. Jackson has reduced his holding in the foreign corporation, he is required to complete Form 5471 and Schedule O. To show the required information about the disposition, Mr. Jackson completes Section D as follows:

- Enters his name in column (a).
- Enters "common" in column (b).
- Enters "July 1, 2014" in column (c).
- Enters "gift" in column (d).
- Enters "5,000" in column (e)(1).
- Enters "-0-" in column (f) because the disposition was by gift.
- Enters the name and address of his son, John, in column (g).

#### Section F—Additional Information

**Item (b).** List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock. If there is more than one such date, use the most recent date. However, do not enter a date for which information was reported in Schedule E. Instead, enter the date (if any) of any reorganization prior to that date (if it is within the last 4 years).

**Example for Item (c).** Mr. Lyons, a U.S. person, acquires a 10% ownership in foreign corporation F. F is the 100% owner of two foreign corporations, FI and FJ. F is also a 50% owner of foreign corporation FK. In addition, F is 90% owned by foreign

corporation W. Mr. Lyons does not own any of the stock of corporation W.

Mr. Lyons completes and files Form 5471 and Schedule O for the corporations in which he is a 10% or more shareholder. Mr. Lyons is also required to submit a chart if the foreign corporation is a

member of a chain of corporations, and to indicate if he is a 10% or more shareholder in any of those corporations.

Mr. Lyons would prepare a list showing the corporations as follows:

- Corporation W
- Corporation F

- Corporation FI
- Corporation FJ
- Corporation FK

Then Mr. Lyons is required to indicate that he is a 10% or more shareholder in corporations F, FI, and FJ.

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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

<b>Form</b>	<b>Recordkeeping</b>	<b>Learning about the law or the form</b>	<b>Preparing and sending the form to the IRS</b>
5471	82 hr., 45 min.	16 hr., 14 min.	24 hr., 17 min.
Sch. J (5471)	3 hr., 49 min.	1 hr., 29 min.	1 hr., 37 min.
Sch. M (5471)	32hr., 3 min.	12min.	43 min.
Sch. O (5471)	10 hr., 45 min.	24 min.	35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form and related schedules simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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**Form 5471**  
**Codes for Principal Business Activity**

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These

principal business activity codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but

retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (31110-339900).

Enter on page 1, item 1f, the six digit code selected from the list below. In item 1g, enter a brief description of the company's business activity.

<p><b>Agriculture, Forestry, Fishing and Hunting</b></p> <p><b>Crop Production</b></p> <p>111100 Oilseed &amp; Grain Farming</p> <p>111210 Vegetable &amp; Melon Farming (including potatoes &amp; yams)</p> <p>111300 Fruit &amp; Tree Nut Farming</p> <p>111400 Greenhouse, Nursery, &amp; Floriculture Production</p> <p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet &amp; all other crop farming)</p> <p><b>Animal Production</b></p> <p>112111 Beef Cattle Ranching &amp; Farming</p> <p>112112 Cattle Feedlots</p> <p>112120 Dairy Cattle &amp; Milk Production</p> <p>112210 Hog &amp; Pig Farming</p> <p>112300 Poultry &amp; Egg Production</p> <p>112400 Sheep &amp; Goat Farming</p> <p>112510 Aquaculture (including shellfish &amp; finfish farms &amp; hatcheries)</p> <p>112900 Other Animal Production</p> <p><b>Forestry and Logging</b></p> <p>113110 Timber Tract Operations</p> <p>113210 Forest Nurseries &amp; Gathering of Forest Products</p> <p>113310 Logging</p> <p><b>Fishing, Hunting and Trapping</b></p> <p>114110 Fishing</p> <p>114210 Hunting &amp; Trapping</p> <p><b>Support Activities for Agriculture and Forestry</b></p> <p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, &amp; cultivating)</p> <p>115210 Support Activities for Animal Production</p> <p>115310 Support Activities For Forestry</p>	<p>238900 Other Specialty Trade Contractors (including site preparation)</p> <p><b>Manufacturing</b></p> <p><b>Food Manufacturing</b></p> <p>311110 Animal Food Mfg</p> <p>311200 Grain &amp; Oilseed Milling</p> <p>311300 Sugar &amp; Confectionery Product Mfg</p> <p>311400 Fruit &amp; Vegetable Preserving &amp; Specialty Food Mfg</p> <p>311500 Dairy Product Mfg</p> <p>311610 Animal Slaughtering and Processing</p> <p>311710 Seafood Product Preparation &amp; Packaging</p> <p>311800 Bakeries, Tortilla &amp; Dry Pasta Mfg</p> <p>311900 Other Food Mfg (including coffee, tea, flavorings &amp; seasonings)</p> <p><b>Beverage and Tobacco Product Manufacturing</b></p> <p>312110 Soft Drink &amp; Ice Mfg</p> <p>312120 Breweries</p> <p>312130 Wineries</p> <p>312140 Distilleries</p> <p>312200 Tobacco Manufacturing</p> <p><b>Textile Mills and Textile Product Mills</b></p> <p>313000 Textile Mills</p> <p>314000 Textile Product Mills</p> <p><b>Apparel Manufacturing</b></p> <p>315100 Apparel Knitting Mills</p> <p>315210 Cut &amp; Sew Apparel Contractors</p> <p>315220 Men's &amp; Boys' Cut &amp; Sew Apparel Mfg</p> <p>315240 Women's, Girls' and Infants Cut &amp; Sew Apparel Mfg</p> <p>315280 Other Cut &amp; Sew Apparel Mfg</p> <p>315990 Apparel Accessories &amp; Other Apparel Mfg</p> <p><b>Leather and Allied Product Manufacturing</b></p> <p>316110 Leather &amp; Hide Tanning &amp; Finishing</p> <p>316210 Footwear Mfg (including rubber &amp; plastics)</p> <p>316990 Other Leather &amp; Allied Product Mfg</p> <p><b>Wood Product Manufacturing</b></p> <p>321110 Sawmills &amp; Wood Preservation</p> <p>321210 Veneer, Plywood, &amp; Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p><b>Paper Manufacturing</b></p> <p>322100 Pulp, Paper, &amp; Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p><b>Printing and Related Support Activities</b></p> <p>323100 Printing &amp; Related Support Activities</p>	<p><b>Nonmetallic Mineral Product Manufacturing</b></p> <p>327100 Clay Product &amp; Refractory Mfg</p> <p>327210 Glass &amp; Glass Product Mfg</p> <p>327300 Cement &amp; Concrete Product Mfg</p> <p>327400 Lime &amp; Gypsum Product Mfg</p> <p>327900 Other Nonmetallic Mineral Product Mfg</p> <p><b>Primary Metal Manufacturing</b></p> <p>331110 Iron &amp; Steel Mills &amp; Ferroalloy Mfg</p> <p>331200 Steel Product Mfg from Purchased Steel</p> <p>331310 Alumina &amp; Aluminum Production &amp; Processing</p> <p>331400 Nonferrous Metal (except Aluminum) Production &amp; Processing</p> <p>331500 Foundries</p> <p><b>Fabricated Metal Product Manufacturing</b></p> <p>332110 Forging &amp; Stamping</p> <p>332210 Cutlery &amp; Handtool Mfg</p> <p>332300 Architectural &amp; Structural Metals Mfg</p> <p>332400 Boiler, Tank, &amp; Shipping Container Mfg</p> <p>332510 Hardware Mfg</p> <p>332610 Spring &amp; Wire Product Mfg</p> <p>332700 Machine Shops: Turned Product; &amp; Screw, Nut, &amp; Bolt Mfg</p> <p>332810 Coating, Engraving, Heat Treating, &amp; Allied Activities</p> <p>332900 Other Fabricated Metal Product Mfg</p> <p><b>Machinery Manufacturing</b></p> <p>333100 Agriculture, Construction, &amp; Mining Machinery Mfg</p> <p>333200 Industrial Machinery Mfg</p> <p>333310 Commercial &amp; Service Industry Machinery Mfg</p> <p>333410 Ventilation, Heating, Air-Conditioning, &amp; Commercial Refrigeration Equipment Mfg</p> <p>333510 Metalworking Machinery Mfg</p> <p>333610 Engine, Turbine &amp; Power Transmission Equipment Mfg</p> <p>333900 Other General Purpose Machinery Mfg</p> <p><b>Computer and Electronic Product Manufacturing</b></p> <p>334110 Computer &amp; Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio &amp; Video Equipment Mfg</p> <p>334410 Semiconductor &amp; Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, &amp; Control Instruments Mfg</p> <p>334610 Manufacturing &amp; Reproducing Magnetic &amp; Optical Media</p> <p><b>Electrical Equipment, Appliance, and Component Manufacturing</b></p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment &amp; Component Mfg</p> <p><b>Transportation Equipment Manufacturing</b></p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body &amp; Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product &amp; Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship &amp; Boat Building</p> <p>336990 Other Transportation Equipment Mfg</p> <p><b>Furniture and Related Product Manufacturing</b></p> <p>337000 Furniture &amp; Related Product Manufacturing</p> <p><b>Miscellaneous Manufacturing</b></p> <p>339110 Medical Equipment &amp; Supplies Mfg</p>	<p>339900 Other Miscellaneous Manufacturing</p> <p><b>Wholesale Trade</b></p> <p><b>Merchant Wholesalers, Durable Goods</b></p> <p>423100 Motor Vehicle &amp; Motor Vehicle Parts &amp; Supplies</p> <p>423200 Furniture &amp; Home Furnishings</p> <p>423300 Lumber &amp; Other Construction Materials</p> <p>423400 Professional &amp; Commercial Equipment &amp; Supplies</p> <p>423500 Metal &amp; Mineral (except Petroleum)</p> <p>423600 Household Appliances and Electrical &amp; Electronic Goods</p> <p>423700 Hardware, &amp; Plumbing &amp; Heating Equipment &amp; Supplies</p> <p>423800 Machinery, Equipment, &amp; Supplies</p> <p>423910 Sporting &amp; Recreational Goods &amp; Supplies</p> <p>423920 Toy &amp; Hobby Goods &amp; Supplies</p> <p>423930 Recyclable Materials</p> <p>423940 Jewelry, Watch, Precious Stone, &amp; Precious Metals</p> <p>423990 Other Miscellaneous Durable Goods</p> <p><b>Merchant Wholesalers, Nondurable Goods</b></p> <p>424100 Paper &amp; Paper Products</p> <p>424210 Drugs &amp; Druggists' Sundries</p> <p>424300 Apparel, Piece Goods, &amp; Notions</p> <p>424400 Grocery &amp; Related Products</p> <p>424500 Farm Product Raw Materials</p> <p>424600 Chemical &amp; Allied Products</p> <p>424700 Petroleum &amp; Petroleum Products</p> <p>424800 Beer, Wine, &amp; Distilled Alcoholic Beverages</p> <p>424910 Farm Supplies</p> <p>424920 Book, Periodical, &amp; Newspapers</p> <p>424930 Flower, Nursery Stock, &amp; Florists' Supplies</p> <p>424940 Tobacco &amp; Tobacco Products</p> <p>424950 Paint, Varnish, &amp; Supplies</p> <p>424990 Other Miscellaneous Nondurable Goods</p> <p><b>Wholesale Electronic Markets and Agents and Brokers</b></p> <p>425110 Business to Business Electronic Markets</p> <p>425120 Wholesale Trade Agents &amp; Brokers</p>
<p><b>Mining</b></p> <p>211110 Oil &amp; Gas Extraction</p> <p>212110 Coal Mining</p> <p>212200 Metal Ore Mining</p> <p>212310 Stone Mining &amp; Quarrying</p> <p>212320 Sand, Gravel, Clay, &amp; Ceramic &amp; Refractory Minerals Mining &amp; Quarrying</p> <p>212390 Other Nonmetallic Mineral Mining &amp; Quarrying</p> <p>213110 Support Activities for Mining</p>	<p><b>Petroleum and Coal Products Manufacturing</b></p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, &amp; Saturated Materials Mfg</p> <p>324190 Other Petroleum &amp; Coal Products Mfg</p> <p><b>Chemical Manufacturing</b></p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, &amp; Artificial &amp; Synthetic Fibers &amp; Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, &amp; Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical &amp; Medicine Mfg</p> <p>325500 Paint, Coating, &amp; Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, &amp; Toilet Preparation Mfg</p> <p>325900 Other Chemical Product &amp; Preparation Mfg</p> <p><b>Plastics and Rubber Products Manufacturing</b></p> <p>326100 Plastics Product Mfg</p> <p>326200 Rubber Product Mfg</p>	<p>339110 Medical Equipment &amp; Supplies Mfg</p>	<p><b>Retail Trade</b></p> <p><b>Motor Vehicle and Parts Dealers</b></p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441222 Boat Dealers</p> <p>441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, &amp; Tire Stores</p> <p><b>Furniture and Home Furnishings Stores</b></p> <p>442110 Furniture Stores</p> <p>442210 Floor Covering Stores</p> <p>442291 Window Treatment Stores</p> <p>442299 All Other Home Furnishings Stores</p> <p><b>Electronics and Appliance Stores</b></p> <p>443141 Household Appliance Stores</p> <p>443142 Electronics Stores (including Audio, Video, Computer, and Camera Stores)</p> <p><b>Building Material and Garden Equipment and Supplies Dealers</b></p> <p>444110 Home Centers</p> <p>444120 Paint &amp; Wallpaper Stores</p> <p>444130 Hardware Stores</p> <p>444190 Other Building Material Dealers</p> <p>444200 Lawn &amp; Garden Equipment &amp; Supplies Stores</p>
<p><b>Utilities</b></p> <p>221100 Electric Power Generation, Transmission &amp; Distribution</p> <p>221210 Natural Gas Distribution</p> <p>221300 Water, Sewage &amp; Other Systems</p> <p>221500 Combination Gas &amp; Electric</p>	<p><b>Printing and Related Support Activities</b></p> <p>323100 Printing &amp; Related Support Activities</p>	<p>339110 Medical Equipment &amp; Supplies Mfg</p>	<p><b>Wholesale Electronic Markets and Agents and Brokers</b></p> <p>425110 Business to Business Electronic Markets</p> <p>425120 Wholesale Trade Agents &amp; Brokers</p>
<p><b>Construction</b></p> <p><b>Construction of Buildings</b></p> <p>236110 Residential Building Construction</p> <p>236200 Nonresidential Building Construction</p> <p><b>Heavy and Civil Engineering Construction</b></p> <p>237100 Utility System Construction</p> <p>237210 Land Subdivision</p> <p>237310 Highway, Street, &amp; Bridge Construction</p> <p>237990 Other Heavy &amp; Civil Engineering Construction</p> <p><b>Specialty Trade Contractors</b></p> <p>238100 Foundation, Structure, &amp; Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, &amp; siding)</p> <p>238210 Electrical Contractors</p> <p>238220 Plumbing, Heating, &amp; Air-Conditioning Contractors</p> <p>238290 Other Building Equipment Contractors</p> <p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, &amp; finish carpentry)</p>	<p><b>Petroleum and Coal Products Manufacturing</b></p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, &amp; Saturated Materials Mfg</p> <p>324190 Other Petroleum &amp; Coal Products Mfg</p> <p><b>Chemical Manufacturing</b></p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, &amp; Artificial &amp; Synthetic Fibers &amp; Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, &amp; Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical &amp; Medicine Mfg</p> <p>325500 Paint, Coating, &amp; Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, &amp; Toilet Preparation Mfg</p> <p>325900 Other Chemical Product &amp; Preparation Mfg</p> <p><b>Plastics and Rubber Products Manufacturing</b></p> <p>326100 Plastics Product Mfg</p> <p>326200 Rubber Product Mfg</p>	<p><b>Electrical Equipment, Appliance, and Component Manufacturing</b></p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment &amp; Component Mfg</p> <p><b>Transportation Equipment Manufacturing</b></p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body &amp; Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product &amp; Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship &amp; Boat Building</p> <p>336990 Other Transportation Equipment Mfg</p> <p><b>Furniture and Related Product Manufacturing</b></p> <p>337000 Furniture &amp; Related Product Manufacturing</p> <p><b>Miscellaneous Manufacturing</b></p> <p>339110 Medical Equipment &amp; Supplies Mfg</p>	<p><b>Wholesale Electronic Markets and Agents and Brokers</b></p> <p>425110 Business to Business Electronic Markets</p> <p>425120 Wholesale Trade Agents &amp; Brokers</p>



<p><b>Food and Beverage Stores</b> 445110 Supermarkets and Other Grocery (except Convenience) Stores 445120 Convenience Stores 445210 Meat Markets 445220 Fish &amp; Seafood Markets 445230 Fruit &amp; Vegetable Markets 445291 Baked Goods Stores 445292 Confectionery &amp; Nut Stores 445299 All Other Specialty Food Stores 445310 Beer, Wine, &amp; Liquor Stores</p>	<p>485320 Limousine Service 485410 School &amp; Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit &amp; Ground Passenger Transportation <b>Pipeline Transportation</b> 486000 Pipeline Transportation <b>Scenic &amp; Sightseeing Transportation</b> 487000 Scenic &amp; Sightseeing Transportation <b>Support Activities for Transportation</b> 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement 488990 Other Support Activities for Transportation</p>	<p><b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b> 523110 Investment Banking &amp; Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities &amp; Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management &amp; investment advice)</p>	<p><b>Architectural, Engineering, and Related Services</b> 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services 541350 Building Inspection Services 541360 Geophysical Surveying &amp; Mapping Services 541370 Surveying &amp; Mapping (except Geophysical) Services 541380 Testing Laboratories <b>Specialized Design Services</b> 541400 Specialized Design Services (including interior, industrial, graphic, &amp; fashion design)</p>
<p><b>Health and Personal Care Stores</b> 446110 Pharmacies &amp; Drug Stores 446120 Cosmetics, Beauty Supplies, &amp; Perfume Stores 446130 Optical Goods Stores 446190 Other Health &amp; Personal Care Stores</p>	<p><b>Couriers and Messengers</b> 492110 Couriers 492210 Local Messengers &amp; Local Delivery</p>	<p><b>Insurance Carriers and Related Activities</b> 524140 Direct Life, Health, &amp; Medical Insurance &amp; Reinsurance Carriers 524150 Direct Insurance &amp; Reinsurance (except Life, Health &amp; Medical) Carriers 524210 Insurance Agencies &amp; Brokerages 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)</p>	<p><b>Computer Systems Design and Related Services</b> 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services</p>
<p><b>Gasoline Stations</b> 447100 Gasoline Stations (including convenience stores with gas)</p>	<p><b>Warehousing and Storage</b> 493100 Warehousing &amp; Storage (except lessors of miniwarehouses &amp; self-storage units)</p>	<p><b>Funds, Trusts, and Other Financial Vehicles</b> 525100 Insurance &amp; Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, &amp; Agency Accounts 525990 Other Financial Vehicles (including mortgage REITs &amp; closed-end investment funds)</p>	<p><b>Other Professional, Scientific, and Technical Services</b> 541600 Management, Scientific, &amp; Technical Consulting Services 541700 Scientific Research &amp; Development Services 541800 Advertising &amp; Related Services 541910 Marketing Research &amp; Public Opinion Polling 541920 Photographic Services 541930 Translation &amp; Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, &amp; Technical Services</p>
<p><b>Clothing and Clothing Accessories Stores</b> 448110 Men's Clothing Stores 448120 Women's Clothing Stores 448130 Children's &amp; Infants' Clothing Stores 448140 Family Clothing Stores 448150 Clothing Accessories Stores 448190 Other Clothing Stores 448210 Shoe Stores 448310 Jewelry Stores 448320 Luggage &amp; Leather Goods Stores</p>	<p><b>Information</b> <b>Publishing Industries (except Internet)</b> 511110 Newspaper Publishers 511120 Periodical Publishers 511130 Book Publishers 511140 Directory &amp; Mailing List Publishers 511190 Other Publishers 511210 Software Publishers <b>Motion Picture and Sound Recording Industries</b> 512100 Motion Picture &amp; Video Industries (except video rental) 512200 Sound Recording Industries <b>Broadcasting (except Internet)</b> 515100 Radio &amp; Television Broadcasting 515210 Cable &amp; Other Subscription Programming</p>	<p><b>Real Estate and Rental and Leasing</b> <b>Real Estate</b> 531110 Lessors of Residential Buildings &amp; Dwellings (including equity REITs) 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses &amp; Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents &amp; Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate <b>Rental and Leasing Services</b> 532100 Automotive Equipment Rental &amp; Leasing 532210 Consumer Electronics &amp; Appliances Rental 532220 Formal Wear &amp; Costume Rental 532230 Video Tape &amp; Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial &amp; Industrial Machinery &amp; Equipment Rental &amp; Leasing</p>	<p><b>Management of Companies (Holding Companies)</b> 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies</p>
<p><b>Sporting Goods, Hobby, Book, and Music Stores</b> 451110 Sporting Goods Stores 451120 Hobby, Toy, &amp; Game Stores 451130 Sewing, Needlework, &amp; Piece Goods Stores 451140 Musical Instrument &amp; Supplies Stores 451211 Book Stores 451212 News Dealers &amp; Newsstands</p>	<p><b>Telecommunications</b> 517000 Telecommunications (including paging, cellular, satellite, cable &amp; other program distribution, resellers, other telecommunications, &amp; internet service providers)</p>	<p><b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b> 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>	<p><b>Administrative and Support and Waste Management and Remediation Services</b> <b>Administrative and Support Services</b> 561110 Office Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers &amp; copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, &amp; stenotype services) 561500 Travel Arrangement &amp; Reservation Services 561600 Investigation &amp; Security Services 561710 Exterminating &amp; Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet &amp; Upholstery Cleaning Services 561790 Other Services to Buildings &amp; Dwellings 561900 Other Support Services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p>
<p><b>General Merchandise Stores</b> 452110 Department Stores 452900 Other General Merchandise Stores</p>	<p><b>Data Processing Services</b> 518210 Data Processing, Hosting, &amp; Related Services <b>Other Information Services</b> 519100 Other Information Services (including news syndicates, libraries, internet publishing &amp; broadcasting)</p>	<p><b>Professional, Scientific, and Technical Services</b> <b>Legal Services</b> 541110 Offices of Lawyers 541190 Other Legal Services</p>	<p><b>Waste Management and Remediation Services</b> 562000 Waste Management &amp; Remediation Services</p>
<p><b>Miscellaneous Store Retailers</b> 453110 Florists 453210 Office Supplies &amp; Stationery Stores 453220 Gift, Novelty, &amp; Souvenir Stores 453310 Used Merchandise Stores 453910 Pet &amp; Pet Supplies Stores 453920 Art Dealers 453930 Manufactured (Mobile) Home Dealers 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, &amp; trophy shops)</p>	<p><b>Finance and Insurance</b> <b>Depository Credit Intermediation</b> 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation <b>Nondepository Credit Intermediation</b> 522210 Credit Card Issuing 522220 Sales Financing 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers &amp; originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other Nondepository Credit Intermediation</p>	<p><b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b> 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services</p>	<p><b>Educational Services</b> 611000 Educational Services (including schools, colleges, &amp; universities)</p>
<p><b>Nonstore Retailers</b> 454110 Electronic Shopping &amp; Mail-Order Houses 454210 Vending Machine Operators 454310 Fuel Dealers (including Heating Oil and Liquefied Petroleum) 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, &amp; coffee-break service providers)</p>	<p><b>Activities Related to Credit Intermediation</b> 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, &amp; money transmitting)</p>		
<p><b>Transportation and Warehousing</b> <b>Air, Rail, and Water Transportation</b> 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation <b>Truck Transportation</b> 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking <b>Transit and Ground Passenger Transportation</b> 485110 Urban Transit Systems 485210 Interurban &amp; Rural Bus Transportation 485310 Taxi Service</p>			

<p><b>Health Care and Social Assistance</b></p> <p><b>Offices of Physicians and Dentists</b></p> <p>621111 Offices of Physicians (except mental health specialists)</p> <p>621112 Offices of Physicians, Mental Health Specialists</p> <p>621210 Offices of Dentists</p> <p><b>Offices of Other Health Practitioners</b></p> <p>621310 Offices of Chiropractors</p> <p>621320 Offices of Optometrists</p> <p>621330 Offices of Mental Health Practitioners (except Physicians)</p> <p>621340 Offices of Physical, Occupational &amp; Speech Therapists, &amp; Audiologists</p> <p>621391 Offices of Podiatrists</p> <p>621399 Offices of All Other Miscellaneous Health Practitioners</p> <p><b>Outpatient Care Centers</b></p> <p>621410 Family Planning Centers</p> <p>621420 Outpatient Mental Health &amp; Substance Abuse Centers</p> <p>621491 HMO Medical Centers</p> <p>621492 Kidney Dialysis Centers</p> <p>621493 Freestanding Ambulatory Surgical &amp; Emergency Centers</p> <p>621498 All Other Outpatient Care Centers</p> <p><b>Medical and Diagnostic Laboratories</b></p> <p>621510 Medical &amp; Diagnostic Laboratories</p> <p><b>Home Health Care Services</b></p> <p>621610 Home Health Care Services</p> <p><b>Other Ambulatory Health Care Services</b></p> <p>621900 Other Ambulatory Health Care Services (including ambulance services &amp; blood &amp; organ banks)</p>	<p><b>Hospitals</b></p> <p>622000 Hospitals</p> <p><b>Nursing and Residential Care Facilities</b></p> <p>623000 Nursing and Residential Care Facilities</p> <p><b>Social Assistance</b></p> <p>624100 Individual &amp; Family Services</p> <p>624200 Community Food &amp; Housing, &amp; Emergency &amp; Other Relief Services</p> <p>624310 Vocational Rehabilitation Services</p> <p>624410 Child Day Care Services</p> <p><b>Arts, Entertainment, and Recreation</b></p> <p><b>Performing Arts, Spectator Sports, and Related Industries</b></p> <p>711100 Performing Arts Companies</p> <p>711210 Spectator Sports (including sports clubs &amp; racetracks)</p> <p>711300 Promoters of Performing Arts, Sports, &amp; Similar Events</p> <p>711410 Agents &amp; Managers for Artists, Athletes, Entertainers, &amp; Other Public Figures</p> <p>711510 Independent Artists, Writers, &amp; Performers</p> <p><b>Museums, Historical Sites, and Similar Institutions</b></p> <p>712100 Museums, Historical Sites, &amp; Similar Institutions</p> <p><b>Amusement, Gambling, and Recreation Industries</b></p> <p>713100 Amusement Parks &amp; Arcades</p> <p>713200 Gambling Industries</p> <p>713900 Other Amusement &amp; Recreation Industries (including golf courses, skiing facilities,</p>	<p>marinas, fitness centers, &amp; bowling centers)</p> <p><b>Accommodation and Food Services</b></p> <p><b>Accommodation</b></p> <p>721110 Hotels (except Casino Hotels) &amp; Motels</p> <p>721120 Casino Hotels</p> <p>721191 Bed &amp; Breakfast Inns</p> <p>721199 All Other Traveler Accommodation</p> <p>721210 RV (Recreational Vehicle) Parks &amp; Recreational Camps</p> <p>721310 Rooming &amp; Boarding Houses</p> <p><b>Food Services and Drinking Places</b></p> <p>722300 Special Food Services (including food service contractors &amp; caterers)</p> <p>722410 Drinking Places (Alcoholic Beverages)</p> <p>722511 Full-Service Restaurants</p> <p>722513 Limited-Service Restaurants</p> <p>722514 Cafeterias and Buffets</p> <p>722515 Snack and Non-alcoholic Beverage Bars</p> <p><b>Other Services</b></p> <p><b>Repair and Maintenance</b></p> <p>811110 Automotive Mechanical &amp; Electrical Repair &amp; Maintenance</p> <p>811120 Automotive Body, Paint, Interior, &amp; Glass Repair</p> <p>811190 Other Automotive Repair &amp; Maintenance (including oil change &amp; lubrication shops &amp; car washes)</p> <p>811210 Electronic &amp; Precision Equipment Repair &amp; Maintenance</p> <p>811310 Commercial &amp; Industrial Machinery &amp; Equipment (except</p>	<p>Automotive &amp; Electronic) Repair &amp; Maintenance</p> <p>811410 Home &amp; Garden Equipment &amp; Appliance Repair &amp; Maintenance</p> <p>811420 Reupholstery &amp; Furniture Repair</p> <p>811430 Footwear &amp; Leather Goods Repair</p> <p>811490 Other Personal &amp; Household Goods Repair &amp; Maintenance</p> <p><b>Personal and Laundry Services</b></p> <p>812111 Barber Shops</p> <p>812112 Beauty Salons</p> <p>812113 Nail Salons</p> <p>812190 Other Personal Care Services (including diet &amp; weight reducing centers)</p> <p>812210 Funeral Homes &amp; Funeral Services</p> <p>812220 Cemeteries &amp; Crematories</p> <p>812310 Coin-Operated Laundries &amp; Drycleaners</p> <p>812320 Drycleaning &amp; Laundry Services (except Coin-Operated)</p> <p>812330 Linen &amp; Uniform Supply</p> <p>812910 Pet Care (except Veterinary) Services</p> <p>812920 Photofinishing</p> <p>812930 Parking Lots &amp; Garages</p> <p>812990 All Other Personal Services</p> <p><b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b></p> <p>813000 Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations (including condominium and homeowners associations)</p>
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